UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

| | |
|---|---|
| UNITED STATES OF AMERICA, | ) |
| | ) |
| Petitioner, | ) |
| | ) |
| v. | )   M.B.D. No. 12-MC-91185-JLT |
| | ) |
| LISA N. MCGONAGLE, | ) |
| | ) |
| Respondent. | ) |
| | ) |

**REPORT AND RECOMMENDATION ON THE
UNITED STATES' PETITION FOR AN ORDER ENFORCING
AN INTERNAL REVENUE SERVICE SUMMONS**

A Petition to Enforce Internal Revenue Service Summons having been referred by the

Court to the undersigned United States Magistrate Judge, for hearing and issuance of a report and

recommendation on June 25, 2012, and said hearing having been held on October 2, 2012 and

the Respondent, Lisa N. McGonagle, having failed to show any cause why she should not obey

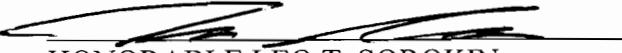the Summonses issued to her on March 16, 2012, the following report and recommendation is

made:

This Court finds that, based upon the Declaration of Revenue Officer Thomas A. Battell

(Docket Entry # 2), the United States has established a valid basis for issuance of an Order

enforcing the Internal Revenue Service Summons, in accordance with 26 U.S.C. §§ 7402(b),

7602 and 7604(a) and United States v. Powell, 379 U.S. 48 (1964).

Accordingly, this Court **RECOMMENDS** that the Petition of the United States for an

Order Enforcing Internal Revenue Summons (Docket Entry # 1) be **GRANTED**, and that an

1

Order issue, directing that Respondent obey the Summonses within thirty days, upon pain of a

finding of contempt of court.

Any objections to this Report and Recommendation must be filed with the Clerk of Court

within 14 days of receipt of the Report and Recommendation to which objection is made and

accompanied by the basis for such objection. Any party may respond to another party's

objections within 10 days after service of the objections. Failure to file objections within the

specified time waives the right to appeal the order. United States v. Escoboza Vega, 678 F.2d

376, 378-379 (1st Cir. 1982); United States v. Valencia-St. Copete, 792 F.2d 4, 6 (1st Cir. 1986).

SO ORDERED this _2nd_ day of _October_ , 2012

HONORABLE LEO T. SOROKIN
UNITED STATES MAGISTRATE JUDGE